The said Commission for the purpose of assessing benefits shall divide all properties binding upon a street, road, lane, alley or right-of-way, in which a water pipe or sanitary sewer is to be laid, into four classes, namely: agricultural, small acreage, industrial or business, and sub-division property, and the Commission may subdivide each of said classes in such manner as it may deem to be in the public interest. Immediately upon the commencement of a water supply or sewerage project in said District or Districts, the Commission is empowered and directed to fix and levy a benefit charge upon all property in said District abutting upon said water main or sewer, in accordance with the classification, or sub-division thereof, and shall in writing, notify all owners of said properties into which class and subdivision their respective properties fall and the charge determined upon, naming also in said notice a time and place, when and at which said owner will be heard. notice may be mailed to the last known address of the owner, or served in person upon any adult occupying the premises, or in case of a vacant or unimproved property posted upon the The classification of and the benefit assessed against any property as made by the Commission shall be final, subject only to revision at said hearing. The Commission may change the classification of property from time to time as said properties change in the uses to which they are put. Said benefits shall be levied for both water supply and sewerage construction and shall be based for each class of property upon the number of front feet abutting upon the street, lane, road, alley or right-of-way in which the water pipe or sewer is placed; provided, however, that in the case of any irregular shaped lot having a frontage on two or more streets and abutting upon a road, street, lane, alley or right-of-way in which there is or is being constructed a water main or sewer at any point of said frontage shall be assessed for said frontage as the Commission may determine to be reasonable and fair, not, however, to exceed the longest frontage on any one street; and provided further that no lot in a subdivision property shall be assessed on more than one side unless said lot abuts upon two parallel streets, that corner lots in this class shall be assessed on that frontage towards which the building should naturally face, and this shall be determined by the Commission, and that all lots in this class shall be assessed for their full frontage even though a water main or sewer may not extend along the full length of any boundary; and provided further, that no land so classified as agricultural by this Commission shall be assessed a front foot benefit when such agricultural land has constructed through it or in front of it a sewer or water main, until such time as a water or sewer connection is made, and when so made and